DEPARTMENT OF PERSONNEL
AND
TENNESSEE STATE EMPLOYEES ASSOCIATION

JOINT STUDY OF SALARY COMPRESSION

Presented To:

The Honorable John S. Wilder
Lieutenant Governor and Speaker of the Senate

The Honorable Jimmy Naifeh
Speaker of the House of Representatives

The Honorable Douglas Henry Jr., Chairman
Senate Finance, Ways and Means Committee

The Honorable Craig Fitzhugh, Chairman
House Finance, Ways and Means Committee

Randy C. Camp, Commissioner
Department of Personnel

Zoyle Jones, President
Jim Tucker, Acting Executive Director
Tennessee State Employees Association

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JOINT STUDY OF SALARY COMPRESSION
EXECUTIVE SUMMARY

Section 49, Item 6 of the 2005-06 General Appropriations Act directs the Department of Personnel to conduct a joint study with representatives of the Tennessee State Employees Association which shall address the issue of compression, as well as the development of a comprehensive pay plan. This document presents the results of this study, to include recommendations for addressing existing employee compression, alleviating compression in future pay plans and enhancing the current classification and compensation system in order to more effectively address the overall workforce needs of Tennessee state government.

The report defines the issue of employee salary compression as it exists within state government and provides a historical perspective on factors that have contributed to the current situation. Efforts of study participants to research best practices, assess different options to address the issue and project the overall impact of each option on the state workforce are covered in detail to convey the processes involved in reaching study conclusions. The report presents recommendations considered most effective in addressing employee compression, based on differing funding philosophies. In addition, the report includes both short and long-term recommendations for addressing employee pay and provides guidance on the components of an effective classification and compensation plan, stressing the importance of balancing these plan components over time.

Study results support the need to address employee salary compression in a manner which impacts a significant portion of the state employee workforce and to focus a portion of funding available for employee compensation in next year's budget on internal alignment of employee salaries to alleviate this issue.

Study Participants

Department of Personnel (DOP): Nat E. Johnson, Deputy Commissioner; Sandy Graf, Assistant Commissioner; Susie Tucker, Classification/Compensation Director; Austin Ray, Classification/Compensation Assistant Director; and Sheila White, Administrative Assistant

Tennessee State Employees Association (TSEA): Jim Tucker, Acting Executive Director; Gwen Tuttle, Employee Compensation and Benefits Coordinator; Zoyle Jones, President, TSEA Board of Directors; Tom Spillman, TSEA Board Member; and Martha Wettemann, President, TSEA Davidson County Chapter

DEFINING THE PROBLEM

Salary compression is an issue facing a number of public and private sector employers across the country. Compression is a condition of internal inequity caused by external market conditions and the economy. As demand for certain knowledge and skills has increased and the supply of candidates with the qualifications to perform certain jobs has decreased, increased pressure has been placed on employers to offer higher wages to new hires in order to attract the most qualified applicants. This has created a situation where dollars available for employee compensation have focused on increasing overall compensation structures and associated range minimums and maximums, with less focus on addressing the salary levels of the existing workforce in relation to these ranges.

A review of current professional articles indicates that the term "compression" may be defined in broad or narrow terms, depending upon the perceived equity issues within a particular workplace. Compression can occur when the difference in compensation between a supervisor and a direct report or between experienced, senior employees and newly hired employees in the same job classification is considered too small to be equitable. Compression study participants have defined compression, as it exists within the Tennessee state government workforce, as a situation which occurs when employees in the same job classification are paid similarly, despite clear differences in lengths of total state service and time in current job class.

The State's current compression issues can be traced back to general salary administration policies implemented over the last several years. In efforts to remain as competitive as possible with the job market, funds available for state employee salary increases have focused almost exclusively on increasing the minimum and maximum hiring rates of state jobs by certain percentages and raising employee salaries by the same percentage amounts. Administering this type of salary plan, commonly known as an "across the board increase", has been the prevailing practice since Fiscal Year 1992-93.

Results of the *State of Tennessee Compensation Program, Review of Current Status, Strategic Planning Options* report prepared by William M. Mercer, Incorporated in January, 1996, indicated that the State's pay structure at the time was 22 to 23% below market. In contrast, actual employee base pay at the time was only 10 to 14% below market. This data supported policies which provided for more aggressive movement of the salary ranges to bring the state's pay structure into closer alignment with the market.

Since this time, the Legislature has also appropriated $90.2 million additional dollars to address the salary structure of jobs where the State has experienced the most severe recruitment and retention issues. These funds were appropriated in order to make additional improvements in the State's overall position in the job market and have had a significant positive impact on the State's ability to attract and retain employees in an increasingly competitive environment. This funding has largely been used to increase (upgrade) the salary grades of certain job classifications and grant corresponding employee salary adjustments in accordance with TCA 8-30-214(e). In most situations, when a job classification is upgraded, the compensation rates of employees in the class in relation to one another remain unchanged. For example, if a job classification is upgraded from salary grade 22 to 23, both the overall range structure and employee salaries are adjusted by 4.5%. In this example, employees originally hired at the range minimum of grade 22 remain at the range minimum of grade 23.

Raising salary ranges by exactly the same amount as employee salaries does help to maintain the State's relative position in the job market to the greatest extent possible, based on available funding resources. However, employees have no mechanism under the State's compensation plan to move through the salary ranges of their job classifications. Since 1992, many employees hired at the range minimum who have remained in the same job class are still compensated at range minimum. New employees with no experience are also hired at the range minimum, thus creating a situation where the salaries of employees with multiple years of service are "compressed" in relation to newly hired employees. For every year that across-the-board increases have been given, employees have become further compressed with new hires in the same job classification by one more year of service. This has created morale issues for employees, who perceive that the value of their knowledge, skills and experience to the organization is not sufficiently recognized.

At present, slightly over 12,500 employees or 28.7% of the Executive Branch workforce have salaries within 1% of the range minimum. The following is a breakdown of these employees by total state service:

Yr Service	# Employees	% of Workforce
< 1 Yr	2,270	5.2%
1 - 1.9	1,328	3.0%
2 - 2.9	1,204	2.8%
3 - 4.9	2,015	4.6%
5+	5,742	13.1%
Total	12,559	28.7%

ASSESSMENT PROCESS

Study participants reviewed a number of articles on salary compression to determine best practices to address the issue. Several of these articles suggest taking the difference between the minimum and maximum of each salary grade, dividing this total into equal increments and then placing employees on one of these increments based on either the employees' time in job classification or on length of service with the organization. The articles acknowledge that this approach is expensive but will effectively accomplish the desired result.

Several articles advocate moving more recently hired employees as quickly as possible through the salary range toward the range midpoint which, optimally, should be a rate very close to market. As employees gain more experience, these articles advocate slowing the movement through the range and basing increases above the range midpoint on a combination of criteria to include performance, skill-based pay for certain occupations, and length of service. This is based on the premise that employees with salaries higher than the midpoint are paid above the market rate and that, over time, employee knowledge acquired on the job levels off.

The articles also advocate ensuring that the salary grades and ranges associated with each job classification are appropriate in relation to both the job market (external equity) and to other classifications within the organization (internal equity).

After reviewing these articles, TSEA and DOP study participants shared information on past solutions each had developed for addressing the compression issue. TSEA covered the provisions of the plan presented to the Legislature in the 2005 Session, which addresses a large portion of the workforce. This plan advocates dividing the salary ranges of each grade into 15 increments (16 steps) and placing employees on a particular increment based on their total state service. Under this plan, an estimated 28,200 employees, or 64.4% of the Executive Branch workforce was projected to receive a compression adjustment. Estimated total costs were $108 million, of which approximately $64.8 million were state dollars. With benefits, the estimated costs were $127.6 million, of which approximately $76.6 million were state dollars. DOP presented a more conservative plan intended to focus on addressing only the most severely compressed employees within the State's system. This plan identified the most compressed employees through workforce analysis based on three parameters: (1) the percent of range penetration (employee's pay rate compared to the entire salary range for the employee's job classification; i.e., an employee paid at the range minimum has 0% range penetration while an employee paid at the range midpoint has 50% range penetration); (2) number of years in current job classification and (3) number of years of total state service. This plan grouped employees into two categories, based on the degree of compression, and provided for two different percent increases based on the degree to which identified employees were compressed. This plan affected approximately 7,700 employees or 17.6% or the workforce, with a total estimated cost of $8.6 million (approximately $5.2 million state dollars). With benefits, the estimated costs were $10.2 million, of which approximately $6.1 million were state dollars.

After discussing both of these plans and assessing the scope of the current situation, the prevailing consensus was that compression should be addressed from a broader standpoint than simply focusing on the most severely compressed individuals. Given that the degree of salary compression has progressively increased every year that across-the-board adjustments have been administered and that general increases have been administered in this manner for over twelve years, the level of compression has escalated to the point where a large segment of the workforce has been impacted. For this reason, an approach which focuses only on the most severely compressed employees was not considered entirely effective in addressing the compression issue.

Based on guidance from the articles on best practices, the group then focused on reviewing variations of a plan that divides salary grades into equal increments and places employees on one of these increments based on varying lengths of service. Study participants first considered plans which base placement in the range on the single factor of total length of state service. These plans do address compression to a significant degree. The only slightly negative aspect of these plans is the impact on supervisory employees who have been in a higher level job class for a long period of time in relation to employees more recently promoted to the same level. For example, when overall state service is the only component in a compression plan, an employee who has 15 years of total state service and 12 years as a supervisor would be at exactly the same rate as an employee in the same job classification who has 15 years of total state service and only 1 year at the supervisory level. This has the effect of minimizing the overall value of an employee's experience at the supervisory level in relation to more recently promoted supervisors.

In efforts to address this issue, the following options which combined service credit for both time in class and total state service were considered:

- Full credit for time in job class / half credit for total state service
- Half credit for time in job class / full credit for total state service
- Full credit for time in job class / full credit for total state service

These parameters were then applied to the entire state workforce to determine both cost and impact upon existing salary relationships. While these plans do address compression, all of the options which combine these factors adversely impact employees in certain supervisory/subordinate relationships. Particularly in situations where there is a very small difference in the salary grades between supervisory and line level job classifications, combining service credit creates situations where the projected salaries of line employees with large amounts of service in their current job classification exceed the salaries of supervisors with equal amounts of total state service but less time at the higher supervisory level. This completely reverses existing salary relationships between supervisors and subordinates and provides no compensation recognition for the greater level of responsibility inherent in the supervisory positions. Implementing such a plan would provide little incentive for employees to accept promotional positions with higher levels of responsibility, since their salary in some situations would be higher if they had remained at a lower level within the organization.

ADDRESSING EMPLOYEE SALARY COMPRESSION

After considerable review, study participants concluded that compression should be addressed through salary differentiation based on length of state service alone. While group members acknowledge that plans based on this single factor do have the potential to minimize the value of a long-term supervisor's experience in relation to a newly promoted supervisor in the same job classification, these plans do not negatively impact existing supervisor/subordinate salary relationships. The detrimental impact on pay equity caused by plans which reverse these relationships is not considered acceptable.

The basic framework recommended by group participants is a plan based on dividing the salary range of each grade into 14 increments (fifteen steps) and placing employees on these increments based on length of state service. The service categories begin at two-year intervals and graduate to three-year intervals at higher levels within each salary range (see attached schedule). Employees with 30 or more years of service would be placed at the 13th step, which is approximately 8% below range maximum. Employees currently compensated above the rates on the schedule corresponding to their length of state service would remain at current salary levels. No employee would be eligible for a compression adjustment above the 13th increment. Projections based on this plan result in a total cost of $89 million, of which approximately $53.4 million would require state dollars. With benefits, the estimated cost would be $105.2 million, of which approximately $63.1 million would be state dollars. The plan impacts approximately 24,500 employees or 56% of the Executive Branch workforce.

This type of graduated plan is consistent with best practices, which recommend slowing down progression through the ranges as employees move closer to the midpoint. The plan does not cut off movement through the range at the midpoint because articles advocating this approach are based on the assumption that the midpoint represents a rate very close to market. In the case of state government, the market exceeds the midpoint for many job classifications, so this plan provides for placement in the range at higher levels. In order to preserve space in the salary range for continued career growth, the plan does not advocate adjusting employee salaries all the way to the range maximum.

It should be noted that many state employees expect to progress through their salary ranges in a consistent manner throughout their career and expect salaries to be at range maximum through this progression after working 30 years. This expectation is based on TCA 8-30-214(d), which provides for employees who have completed at least twelve months of service each year and who are performing satisfactorily to receive annual one step periodic increases each July 1, subject to funding availability, up to the range maximum. Because funds have not been appropriated to accomplish the intent of this law, some employees feel that any plan to address compression should adjust the salaries of employees with 30 or more years of service to the range maximum. The assumption is that this will bring the salaries of long-term employees more in line with where compensation levels would be if funds had been available to implement annual step increases over time.

If policies since Fiscal Year 1992-93 had provided for employee salaries to be adjusted by a certain percentage without providing corresponding adjustments to the overall range structure to address market considerations, employees would be compensated much closer to the range maximums of their respective job classifications. However, these range maximums would still be based on Fiscal Year 1992-93 rates, which are approximately 48% below current levels. Therefore, long-term employees cannot assume that their salaries would be at current range maximum levels if the provisions of TCA 8-30-214(d) had been implemented.

Also, an employee’s position in the salary range does not necessarily correlate to job satisfaction. At the time of the January, 1996 Mercer report, the data indicated that the State’s average range penetration was 83%, with employees in an unusually high number of job classes (495) having average range penetration at or above maximum. This contributed to career advancement issues where salaries in some situations were so far above the range that employees were not eligible for full or any promotional increases when they moved to jobs of higher level responsibility (because their salaries were very close to or above the range of the higher level classes as well). In a job satisfaction survey conducted by William M. Mercer, Inc. as part of the 1996 report, one of the drivers of dissatisfaction identified by employees at the time was the belief that pay maximums were not fair. Employees perceived that they were limited on potential career growth and wanted adjustments in this area.

In response to this situation, the Fiscal Year 1996-97 salary policy provided for larger percent adjustments of the range maximums in relation to range minimums. While minimums were raised by approximately 5%, maximums were raised by approximately 13%. With continued movement of the ranges since this time, this issue has been effectively addressed. At present, only 1.1% of the Executive Branch workforce (approximately 480 employees) have salaries at or above the range maximum (not including employees on legislated or other special pay plans).

The plan recommended by Compression Study participants provides for a gap between the salary rates to which long-term employees can be adjusted as part of compression plan implementation and the range maximum. This builds in space for continued career growth and is considered a key ingredient in maintaining overall employee career satisfaction.

ADDRESSING SALARY GRADE COMPRESSION

In addition to addressing individual employee salary compression, study participants recommend consideration for funding to address salary grade compression within the State's compensation structure. Funds appropriated by the Legislature to address the State's most significant recruitment and retention issues have historically focused predominantly on raising the salary grades of entry, working and first line supervisory level job classifications because these classes experience the highest levels of turnover. In many situations, when lower level class salary grades in an occupational series have increased, second line supervisory and mid to upper-level managerial class salary grades have not been adjusted to the same extent, because turnover was lower in these classes. This practice has distorted the relative value of job classes within the same occupation in relation to one another and has artificially compressed the salary grades of higher level job classifications in relation to lower level classes within the State's compensation system. In many situations, there is no longer an appropriate distinction in the promotional lines of an occupation that adequately recognizes differences in levels of responsibility as employees promote to higher levels.

In order to address this issue, study participants recommend that any plan to address compression should include initiatives for addressing class salary grade compression in addition to individual employee salary compression. Participants advocate expanding the number of salary grades at the top of the current compensation structure and that the Department of Personnel conduct a study to realign the salary grades of second line supervisory and mid to upper-level manager classes to reflect more appropriate differences in levels of responsibility between these classes and lower levels within each occupation. Following completion of this study, study participants recommend that funds be appropriated to adjust the salaries of employees in upgraded classes in accordance with the promotional pay policy, per the provisions of TCA 8-30-214(e).

FISCAL YEAR 2006-07 RECOMMENDATIONS

Study participants recommend two separate components to the salary plan for Fiscal Year 2006-07. The first would be to provide for a small percentage adjustment in the State's compensation structure and a corresponding equal percentage adjustment in employee pay. This would provide for some movement of the State's salary structure closer to market rates and result in all state employees receiving a small pay adjustment, including more recently hired employees. The second component would be to concentrate available funding on addressing salary compression based on a framework similar to the suggested plan. The parameters outlined in this document are intended to provide general guidelines, with more specific details regarding plan administration to follow legislative involvement and input.

Since the recommendations contained in this report address compression options for Executive Branch general government employees only, study participants also recommend that consideration be given for appropriating funds for addressing compression to the other branches of state government to the extent that compression exists in these agencies/organizations.

ALTERNATE OPTIONS FOR IMPLEMENTATION

While study participants agree on a single method considered most effective in addressing salary compression and on the basic framework of such a plan, participants differ on the time frame required to fully address this issue, as well as on plan components recommended for inclusion in Fiscal Year 2006-07. Both perspectives are covered in the following sections.

Department of Personnel Recommendations

Due to the substantial funding needed to address employee salary compression, DOP participants recommend implementing any plan to address this issue over multiple years. While DOP participants acknowledge that employee salary compression is a significant factor affecting state employees and recommend that a substantial portion of funds available to address overall employee compensation issues in Fiscal Year 2006-07 be focused on addressing compression, this must be balanced against the continued need to maintain the state's relative position in the job market, as well as the needs of highly competitive occupational areas. State government cannot afford to lose ground in this area if the state is to continue to be able to attract and retain a viable workforce.

In addition, DOP participants recommend that a portion of the funds appropriated in Fiscal Year 2006-07 be focused on beginning to address the issue of salary grade compression. The top end of the current classification structure is significantly out of alignment and some movement to address this issue should be included in any plan to address compression from a holistic standpoint.

In summary, DOP participants advocate a balanced approach to addressing employee salary issues in Fiscal Year 2006-07 that includes multiple components. The state's compensation issues are complex and require diversification of resources to cover all areas of need.

TSEA Recommendations

TSEA asserts that the effectiveness of the State of Tennessee's salary administration program has deteriorated drastically over the past two decades. The lack of consistent range movement during the 1980's brought the program into the 1990's with hiring ranges severely out of alignment with the market. The erosion of salary equity continued even though the state began to compensate for its lack of competitive edge among other large employers by increasing hiring salaries consistently beginning in the early 1990's and broadening the salary ranges to provide further salary advancement for employees than in past years. However, the problems created years before began to exacerbate.

The state could not increase hiring salaries quickly enough to attract applicants without offering salaries well above the range minimums. Though not standard practice before, offering much higher salaries than the minimum became standard practice for most any job where a vacancy could not be filled and this continues today. Varying sums of money allocated for upgrades through the years, though critical in relieving some crises in pay, created further inequity among classifications across the state. Severe compression has resulted for experienced employees with years of service who did not benefit from exceptions to hiring at range minimum and whose salaries have not advanced because across the board raises have been inconsistent and inadequate.

A majority of dedicated and experienced employees have for years made salaries well below market for the job duties they perform. Their inequitable salaries have limited their ability to keep pace with the cost of living and provide adequately for their families. A growing number of classifications have been placed in a “900” grade to allow the state greater flexibility in compensation as well as implementing parity plans. Department funded equity adjustments or upgrades have been required in order to better compensate market-driven positions. Even more sobering, perhaps, than the present pay inequity is the fact that these same employees are nearing retirement age and will retire on about a 45-60% return on what they earned as active employees. *Requiring an employee to live on salaries that are 15%-25% below market year after year and then retire on about 50% of that income is unreasonable.*

These are the reasons why TSEA considers salary compression the single most important compensation issue facing the state today. Moving employees into their salary range next year according to their years of service and expertise that reflects their level of contribution to the state is the only equitable way to address such a massive problem. Employees have been forced to wait for fairness in pay compared to the private sector and within state government itself for decades now. These employees have continued to lose ground because years of neglect compound the problem. TSEA advocates that the Compression Pay Plan be implemented in 2006 so the development of a Comprehensive Pay Plan can continue the following year. Once salary compression has been significantly addressed and alleviated, a new plan that moves employees consistently within their range is a must in order to insure that equity remains in place.

COMPREHENSIVE PAY PLAN RECOMMENDATIONS

Following efforts to focus on employee compression, all study participants recommend returning to a more balanced approach to include funds for addressing all issues with the current pay structure. The first component in any plan should be to continue to adjust salary range minimums and maximums to be competitive with the job market. In today’s economy, where employers are aggressively competing for qualified individuals with very specific knowledge and skills, the State must be as competitive as possible in order to attract and retain a high quality workforce to effectively deliver State services to Tennessee’s citizens.

Results of the 32nd annual WorldatWork *2005-06 Salary Budget Survey* completed in April, 2005, which covers more than 13.9 million U.S. employees, indicate that participating employers reported an actual average total salary budget increase of 3.7% in 2005. This increase reverses a trend of declining salary budgets which began in 2001 and hit a 30 year low in 2003. Of the total salary budget increase, actual compensation structure adjustments for 2005 were reported at 2.2%. While it is too early to determine if this is an indicator that the economy is turning around, the data does support the importance of continuing to adjust salary ranges to remain as competitive as possible with other employers.

The State should, on a more regular basis, conduct and participate in salary surveys of organizations with which state government competes to ensure the most up-to-date information on the State's overall position in the job market, as well as within specific occupational areas. This information can be used to drive recommendations on general compensation structure adjustments, as well as to determine areas where the State should be concentrating efforts to upgrade classes in specific occupational areas due to changing market conditions.

The second component of a plan should involve adjusting individual employee compensation in a manner which moves employees through their salary ranges. This could include some combination of state service, knowledge-based pay, skill or competency-based pay, and/or performance-based pay. Experienced employees should be able to expect that their knowledge and skills acquired on-the-job have value to the organization in relation to newly hired employees. This factor is extremely important to employee morale and has a direct impact on employee retention.

A third factor in a comprehensive pay plan would be to ensure that the salary grade structure of job classifications within a single occupational area, as well as related occupational areas, appropriately reflects differences in scope and levels of responsibility. This involves a regular review of these relationships to determine where adjustments should be made.

The final factor of a pay plan should include ensuring that employees are appropriately classified in accordance with primary job duties and responsibilities of their positions. This involves periodically conducting comprehensive studies of the State's entire classification structure on an infrequent basis, as well as conducting targeted studies of specific occupational areas crossing agency lines or of agency-specific classification issues on a more frequent basis. These studies serve the following purposes: (1) identify areas where individual positions should be reclassified to different classes, based on current job duties and responsibilities; and (2) identify areas where the duties and responsibilities of particular job classifications have changed over time, resulting in the need to modify class specifications, minimum qualifications and career service examination criteria, adjust salary grades to more appropriate levels, and create new job classifications, merge existing similar job classifications and delete obsolete job classifications.

CONCLUSION

The overall objective of any compensation system should be to attract and retain a qualified and competent workforce to effectively carry out the mission of the organization. The recommendations included in this report are intended to provide guidance for accomplishing this objective in a systematic manner. Study members consider all components of a comprehensive pay plan important. When one aspect, such as the compression issue, is out of alignment, the entire system suffers. For this reason, future efforts to address the State's compensation system should focus on achieving as much balance as possible between the different components, within existing resources.

In the next fiscal year, study group participants recommend concentrating funding available for state employee compensation on addressing compression in order to bring this component back into more appropriate alignment with the entire compensation system. While DOP and TSEA differ on implementation details, all participants are firmly committed to the need to make this a priority and share the belief that the recommended plan provides the most effective framework for addressing this issue.

Once employee compression has been addressed, study participants recommend focusing on maintaining balance between all the components of a comprehensive pay plan to the greatest extent possible to ensure that Tennessee state government is competitive with the job market, that employees are appropriately valued for their knowledge and skills and that the overall classification and pay structure appropriately reflects differences in job scope and levels of responsibility.

Attachment

RECOMMENDED COMPRESSION SCHEDULE AND COST SUMMARY

STEP	YRS OF SERVICE	# EMPL	ANNUAL COST
1	< 2	N/A	$0
2	2 TO < 4	2,274	$2,222,300
3	4 TO < 6	2,888	$4,210,300
4	6 TO < 8	2,311	$5,523,600
5	8 TO < 10	1,670	$5,570,300
6	10 TO < 12	1,529	$6,446,500
7	12 TO < 15	1,855	$9,755,300
8	15 TO < 18	1,999	$11,096,600
9	18 TO < 21	2,418	$10,925,200
10	21 TO < 24	1,971	$8,346,900
11	24 TO < 27	1,727	$7,361,600
12	27 TO < 30	1,853	$7,878,500
13	30+	2,035	$9,694,500
14	-	-	-
15	-	-	-

EMPLOYEES RECEIVING INCREASE	24,530
EMPLOYEES NOT RECEIVING INCREASE	14,548

TOTAL ESTIMATED COST	$89,031,600
WITH BENEFITS	$105,226,400
ESTIMATED STATE COST	$53,419,000
WITH BENEFITS	$63,135,900

- Estimates cover all full-time general government Executive Branch employees in salary grades 1 through 43.
- Executive Branch part-time employees, employees in 900 grade classes without a salary range, and employees on legislated pay plans are not covered.